

Senate File 353

S-3211

1 Amend Senate File 353 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 441.30, subsections 1 and 2, Code 2023,
5 are amended to read as follows:

6 1. Any property owner or aggrieved taxpayer who is
7 dissatisfied with the owner's or taxpayer's assessment may
8 contact the assessor by telephone or in writing by paper
9 or electronic medium on or after April 2, to and including
10 April 25, of the year of the assessment to inquire about the
11 specifics and accuracy of the assessment. Such an inquiry may
12 also include a request for an informal review of the assessment
13 by the assessor under one or more of the grounds for protest
14 authorized under [section 441.37](#). In any county that has been
15 declared to be a disaster area by proper federal authorities
16 after March 1 and prior to May 20 of the year of assessment, the
17 period for inquiries under this subsection shall be extended to
18 and include May 25 of such year.

19 2. In response to an inquiry under [subsection 1](#), if the
20 assessor, following an informal review, determines that the
21 assessment was incorrect under one or more of the grounds for
22 protest authorized under [section 441.37](#), the assessor may, on
23 or before April 25, or on or before May 25 if the period of time
24 is extended under subsection 1, recommend that the property
25 owner or aggrieved taxpayer file a protest with the local board
26 of review and may file a recommendation with the local board
27 of review related to the informal review, or may enter into a
28 signed written agreement with the property owner or aggrieved
29 taxpayer authorizing the assessor to correct or modify the
30 assessment according to the agreement of the parties.

31 Sec. 2. Section 441.37, subsection 1, paragraph a,
32 subparagraph (1), unnumbered paragraph 1, Code 2023, is amended
33 to read as follows:

34 Any property owner or aggrieved taxpayer who is dissatisfied
35 with the owner's or taxpayer's assessment may file a protest

1 against such assessment with the board of review on or
2 after April 2, to and including April 30, of the year of the
3 assessment. In any county which has been declared to be a
4 disaster area by proper federal authorities after March 1 and
5 prior to May 20 of said year of assessment, the board of review
6 shall be authorized to remain in session until ~~June~~ July 15 and
7 the time for filing a protest shall be extended to and include
8 the period from May 25 1 to June 5 of such year. The protest
9 shall be in writing on forms prescribed by the director of
10 revenue and, except as provided in [subsection 3](#), signed by the
11 one protesting or by the protester's duly authorized agent.
12 The taxpayer may have an oral hearing on the protest if the
13 request for the oral hearing is made in writing at the time of
14 filing the protest. The protest must be confined to one or
15 more of the following grounds:>

16 2. Title page, by striking lines 1 through 4 and inserting
17 <An Act relating to certain deadlines relating to the informal
18 review and protest of property assessments in counties declared
19 to be a disaster area.>

MARK LOFGREN